



**Universitas Negeri Surabaya**  
**Faculty of Economics and Business**  
**Bachelor of Accounting Education Study Program**

**Document Code**

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>			<b>SEMESTER</b>	<b>Compilation Date</b>																																
Intermediate Financial Accounting I	8720903003	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	3	July 17, 2024																																
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>																																	
	.....		.....			Rochmawati, S.Pd., M.Ak.																																	
<b>Learning model</b>	Case Studies																																						
<b>Program Learning Outcomes (PLO)</b>	PLO study program that is charged to the course																																						
	Program Objectives (PO)																																						
	PLO-PO Matrix																																						
		<table border="1" style="margin: auto;"> <tr> <td style="width: 100px; height: 30px;">P.O</td> </tr> </table>						P.O																															
P.O																																							
	PO Matrix at the end of each learning stage (Sub-PO)																																						
	<table border="1" style="margin: auto;"> <tr> <td rowspan="2" style="width: 30px; height: 30px;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 20px;">1</td> <td style="width: 20px;">2</td> <td style="width: 20px;">3</td> <td style="width: 20px;">4</td> <td style="width: 20px;">5</td> <td style="width: 20px;">6</td> <td style="width: 20px;">7</td> <td style="width: 20px;">8</td> <td style="width: 20px;">9</td> <td style="width: 20px;">10</td> <td style="width: 20px;">11</td> <td style="width: 20px;">12</td> <td style="width: 20px;">13</td> <td style="width: 20px;">14</td> <td style="width: 20px;">15</td> <td style="width: 20px;">16</td> </tr> </table>						P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
P.O	Week																																						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																							
<b>Short Course Description</b>	This course discusses basic accounting concepts, financial reports, cash, short-term investments, receivables, inventory, and tangible fixed assets and investment properties.																																						
<b>References</b>	<b>Main :</b>																																						
	<ol style="list-style-type: none"> <li>1. Baridwan, Zaki. 2008. Intermediate Accounting . Yogyakarta: BPFE.</li> <li>2. Ikatan Akuntan Indonesia. 2012. Standar Akuntansi Keuangan Per 1 Oktober 2012 . Jakarta: Salemba Empat</li> <li>3. Syakur, Ahmad Syafii. 2009. Intermediate Accounting . Dalam Perspektif Lebih Luas. Jakarta: AV Publisher.</li> <li>4. Sulistiawan, Dedi dan Yie Ke Feliana. 2006. Akuntansi Keuangan menengah 1 . Malang: Bayumedia Publishing.</li> <li>5. Stice dan Skousen. 2007. Intermediate Accounting . Edisi-16 Thomson: South-Western</li> <li>6. Martani, Dwi.2012. Akuntansi Keuangan Menengah Berbasis PSAK . Jakarta. Salemba Empat.</li> <li>7. Kieso, E.Donal, dkk. 2009. Akuntansi Intermediate .Jilid 1. Jakarta: Erlangga.</li> <li>8. Kieso, E.Donal, Dkk. 2009. Akuntansi Intermediate .Jilid 2. Jakarta: Erlangga.</li> </ol>																																						
	<b>Supporters:</b>																																						
<b>Supporting lecturer</b>	Prof. Dr. Susanti, S.Pd., M.Si. Irin Widayati, S.Pd., M.Pd. Vivi Pratiwi, S.Pd., M.Pd.																																						
<b>Week-</b>	<b>Final abilities of each learning stage (Sub-PO)</b>	<b>Evaluation</b>		<b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b>		<b>Learning materials [ References ]</b>	<b>Assessment Weight (%)</b>																																
		<b>Indicator</b>	<b>Criteria &amp; Form</b>	<b>Offline ( offline )</b>	<b>Online ( online )</b>																																		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																

1	Students are able to explain financial accounting and the conceptual framework underlying financial accounting	<ol style="list-style-type: none"> <li>1.Explain the benefits of a conceptual framework</li> <li>2.Understand the objectives of financial reporting</li> <li>3.Identify the qualitative characteristics of accounting information</li> <li>4.Define the basic elements of financial statements</li> <li>5.Explain the basic assumptions of accounting</li> <li>6.Explain the application of basic accounting principles</li> <li>7.Explain the impact of constraints on reporting accounting information</li> </ol>	<b>Criteria:</b> Rubric	Problem based learning and assignments [1 x 3 x 50 minutes] 3 X 50		0%
2	Students are able to prepare comprehensive profit and loss reports and related information in accordance with SAK provisions	<ol style="list-style-type: none"> <li>1.Understand the uses and limitations of income statements</li> <li>2.Create a direct income statement</li> <li>3.Create a gradual profit and loss report</li> <li>4.Explains other comprehensive income</li> <li>5.Explain intraperiod tax allocation</li> <li>6.Identify where earnings per share information is reported</li> <li>7.Make a retained earnings report</li> <li>8.Explain how other comprehensive income is reported</li> </ol>	<b>Criteria:</b> Rubric	Problem based learning and assignments [1 x 3 x 50 minutes] 3 X 50		0%

3	Students are able to prepare balance sheets and cash flow reports in accordance with SAK provisions	<ol style="list-style-type: none"> <li>1.Explain the meaning of balance sheet</li> <li>2.Explain the uses and limitations of balance sheets</li> <li>3.Identify the main classifications of balance sheets</li> <li>4.Create a classified balance sheet using report and account formats</li> <li>5.Determine balance sheet information that requires additional disclosure</li> <li>6.Describe techniques for disclosing the balance sheet</li> <li>7.Explain the meaning of a cash flow statement</li> <li>8.Indicates the purpose of the cash flow statement</li> <li>9.Identify the contents of the cash flow statement</li> <li>10.Create cash flow reports</li> <li>11.Understand the use of cash flow statements</li> </ol>	<b>Criteria:</b> Rubric	Problem based learning and assignments[1 x 3 x 50 minutes] 3 X 50		0%
4	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as cash and cash equivalent analysis in financial reports	<ol style="list-style-type: none"> <li>1.Explain accounting concepts</li> <li>2.Explain the accounting treatment of cash</li> <li>3.Analyzing cash</li> <li>4.Make cash reports</li> </ol>	<b>Criteria:</b> Rubric	Problem based learning and assignments[1 x 3 x 50 minutes] 3 X 50		0%
5	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as temporary investment analysis to financial reports	<ol style="list-style-type: none"> <li>1.Explain the concept of temporary investment</li> <li>2.Explains temporary investment in the form of shares</li> <li>3.Explains temporary investment in the form of shares</li> <li>4.Presents temporary investments in the form of bonds</li> <li>5.Presents temporary investments on the balance sheet</li> </ol>	<b>Criteria:</b> Rubric	Problem based learning and assignments[1 x 3 x 50 minutes] 3 X 50		0%

6	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as analysis of trade receivables in financial reports	<ol style="list-style-type: none"> <li>1.Explain the concept of accounts receivable</li> <li>2.Explain the recognition of accounts receivable</li> <li>3.Explain the valuation of receivables</li> <li>4.Explain the assessment and provision for uncollectible receivables</li> <li>5.Present trade receivables on the balance sheet</li> </ol>	<b>Criteria:</b> Rubric	Problem based learning and assignments[1 x 3 x 50 minutes] 3 X 50		0%
7	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as analysis of money orders receivables in financial reports	<ul style="list-style-type: none"> <li>· Explain the concept of temporary investment</li> <li>· Explain temporary investment in the form of shares</li> <li>· Explain temporary investment in the form of shares</li> <li>· Present temporary investment in the form of bonds</li> <li>· Present temporary investment in the balance sheet</li> </ul>	<b>Criteria:</b> Rubric	Problem based learning and assignments[1 x 3 x 50 minutes] 3 X 50		0%
8	UTS		<b>Criteria:</b> Full marks are obtained if you do all the questions correctly	3 X 50		0%
9	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as cost-based inventory analysis in financial reports	<ol style="list-style-type: none"> <li>1.Explain the meaning of inventory</li> <li>2.Explain periodic inventory recording</li> <li>3.Explain perpetual inventory recording</li> <li>4.Explain inventory assessment using FIFO</li> <li>5.Explain inventory valuation using average</li> <li>6.Explain the presentation of inventories in the statement of financial position</li> <li>7.Explain inventory disclosure in the statement of financial position</li> </ol>	<b>Criteria:</b> Rubric	Problem based learning and assignments[1 x 3 x 50 minutes] 3 X 50		0%

10	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as cost-based inventory analysis in financial reports	<ol style="list-style-type: none"> <li>1.Explain the meaning of inventory</li> <li>2.Explain periodic inventory recording</li> <li>3.Explain perpetual inventory recording</li> <li>4.Explain inventory assessment using FIFO</li> <li>5.Explain inventory valuation using average</li> <li>6.Explain the presentation of inventories in the statement of financial position</li> <li>7.Explain inventory disclosure in the statement of financial position</li> </ol>	Criteria: Rubric	Problem based learning and assignments[1 x 3 x 50 minutes] 3 X 50		0%
11	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as inventory analysis for additional assessments in financial reports	<ol style="list-style-type: none"> <li>1.Explain inventory valuation using gross profit analysis</li> <li>2.Explain inventory valuation at retail</li> <li>3.Explain inventory valuation using LCM</li> <li>4.Explains the assessment of inventory using the percentage of completion level</li> <li>5.Explain the presentation of receivables in the statement of financial position</li> <li>6.Explain inventory disclosure in the statement of financial position</li> </ol>	Criteria: Rubric	Problem based learning and assignments[2 x 3 x 50 minutes] 3 X 50		0%

12	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as inventory analysis for additional assessments in financial reports	<ol style="list-style-type: none"> <li>1.Explain inventory valuation using gross profit analysis</li> <li>2.Explain inventory valuation at retail</li> <li>3.Explain inventory valuation using LCM</li> <li>4.Explains the assessment of inventory using the percentage of completion level</li> <li>5.Explain the presentation of receivables in the statement of financial position</li> <li>6.Explain inventory disclosure in the statement of financial position</li> </ol>	Criteria: Rubric	Problem based learning and assignments[2 x 3 x 50 minutes] 3 X 50			0%
13	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as analysis of tangible fixed assets and investment property in financial reports	<ol style="list-style-type: none"> <li>1.Explain the meaning of fixed assets and the acquisition of fixed assets and investment property</li> <li>2.Explain the cost model</li> <li>3.Explain the depreciation method</li> <li>4.Explains recording of purchases of fixed assets, exchange of fixed assets, unused fixed assets</li> <li>5.Explain the presentation of fixed assets in the statement of financial position</li> <li>6.Explain the disclosure of receivables in the notes to the financial statements</li> </ol>	Criteria: Rubric	Problem-based learning and assignments[2 x 3 x 50 minutes] 3 X 50			0%

14	Students can apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as analysis of tangible fixed assets and investment property in financial reports	<ol style="list-style-type: none"> <li>1.Explain the meaning of fixed assets and the acquisition of fixed assets and investment property</li> <li>2.Explain the cost model</li> <li>3.Explain the depreciation method</li> <li>4.Explains recording of purchases of fixed assets, exchange of fixed assets, unused fixed assets</li> <li>5.Explain the presentation of fixed assets in the statement of financial position</li> <li>6.Explain the disclosure of receivables in the notes to the financial statements</li> </ol>	<b>Criteria:</b> Rubric	Problem-based learning and assignments[2 x 3 x 50 minutes] 3 X 50		0%
15	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as analysis of tangible fixed assets and investment property in financial reports	<ol style="list-style-type: none"> <li>1.Explain the meaning of fixed assets and the acquisition of fixed assets and investment property</li> <li>2.Explain the cost model</li> <li>3.Explain the depreciation method</li> <li>4.Explains recording of purchases of fixed assets, exchange of fixed assets, unused fixed assets</li> <li>5.Explain the presentation of fixed assets in the statement of financial position</li> <li>6.Explain the disclosure of receivables in the notes to the financial statements</li> </ol>	<b>Criteria:</b> Rubric	Problem-based learning and assignments[1 x 3 x 50 minutes] 3 X 50		0%
16	UAS		<b>Criteria:</b> 1.Full marks if you do all the questions correctly. 2.Maximum value 100	3 X 50		0%

**Evaluation Percentage Recap: Case Study**

No	Evaluation	Percentage
		0%

## Notes

1. **Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities or performance of student learning outcomes accompanied by evidence.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.